

**IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF MISSISSIPPI  
DELTA DIVISION**

**SYCAMORE BANK, f/k/a Senatobia  
Bank,**

**PLAINTIFF,**

**VS.**

**CIVIL ACTION NO. 2:06CV140-P-A**

**UNITED STATES OF AMERICA,  
INTERNAL REVENUE SERVICE,  
ET AL.,**

**DEFENDANTS.**

**FINAL JUDGMENT**

In accordance with a Memorandum Opinion issued this day, **IT IS ORDERED AND  
ADJUDGED** that:

(1) Defendant United States of America, Internal Revenue Service's Motion for Summary Judgment [42-1] is **DENIED**; however,

(2) Sycamore Bank's cross Motion for Summary Judgment [44-1] is **GRANTED**; therefore, the court declares that:

(a) The February 8, 2006 foreclosure sale of the subject 3.22 acre King tract is void for failure of the foreclosure notice to accurately describe the land;

(b) The parties are placed in the same position they were in before the foreclosure sale; and

(c) Sycamore Bank is entitled to the entire \$143,500.00, as the first lien holder, plus legal interest if any is due, paid into the registry of the Tate County Circuit Clerk on January 30, 2006 in Cause Number CV-2005-310LT for the condemnation of the subject 0.54 acres;

(3) This case is **CLOSED**.

**SO ORDERED** this the 13<sup>th</sup> day of June, A.D., 2007.

/s/ W. Allen Pepper, Jr.  
W. ALLEN PEPPER, JR.  
UNITED STATES DISTRICT JUDGE